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speed that, when he reaches a point where he can see or hear a train, it is too late to stop and protect himself from injury.

[Ed. Note.—For cases in point, see Cent. Dig., vol. 41, Railroads, §§ 1071-1074.]

6. Negligence—Contributory Negligence.—The rule that a person in an emergency is not required to exercise the prudence required of prudent persons under ordinary circumstances applies only where such person has been placed in the situation of danger by the negligence of another not united with his own negligence.

[Ed. Note.—For cases in point, see Cent. Dig., vol. 37, Negligence, §§ 99, 100.]

7. Railroads—Accidents at Highway Crossings—Contributory Negligence.—In an action against a railroad company for the death of a traveler struck by a train at a highway crossing, evidence examined, and held to show that decedent was guilty of contributory negligence defeating a recovery.

[Ed. Note.—For cases in point, see Cent. Dig., vol. 41, Railroads, §§ 1144-1149.]

SCHERMERHORN'S EX'X *v.* COMMONWEALTH et al.

Jan. 16, 1908.

[60 S. E. 65.]

Courts—Writ of Error—Jurisdiction—Amount in Controversy—"Debt."—Under Constitution, limiting the jurisdiction of the Supreme Court of Appeals to cases involving more than \$300, except in controversies concerning the right of the state or municipal corporations to levy taxes, and cases involving the construction of any statute, etc., the Supreme Court of Appeals has no jurisdiction to review a judgment dismissing an application to correct an assessment on the ground that the tax amounting to less than \$300 was erroneously assessed, resulting in double taxation, without involving the right of the state or county to make the assessment, or without raising the question of the uniformity of the tax within Const., § 168 [Code, 1904, p. cclxii], a tax being a "debt" due by the citizen to the taxing power for which an action of debt will lie.

[Ed. Note.—For other definitions, see Words and Phrases, vol. 2, pp. 1864-1887; vol. 8, p. 7628.]